

Index to ISRS Appendices

Appendix A Schedule 1	<u>Eligible Replacements</u>
Appendix A Schedule 2	<u>Retirements</u>
Appendix B Schedule 1	<u>Revenue Requirements</u>
Appendix B Schedule 2	<u>Depreciation Expense</u>
Appendix B Schedule 3	<u>Deferred Taxes</u>
Appendix B Schedule 4	<u>Rate Design-GO-2009-0046</u>
Appendix B Schedule 5	<u>Rate Design Current Period</u>
Appendix B Schedule 6	<u>Rate Design Cumulative</u>
Appendix B Schedule 7	<u>Weighted Cost of Capital</u>
Appendix B Schedule 8	<u>Property Taxes</u>
Appendix C Schedule 1	<u>Tax Rate Calculation</u>
Appendix C Attachment 1	ISRS Tariff Sheet
Appendix C Attachment 2	Customer Notice Examples
Appendix C Attachment 3	Current ISRS Web Site Information
Appendix C Attachment 4	Example Script for Call Center Employees
Appendix C Attachment 5	Sample Customer Bill

Appendix A

Schedule 1 Eligible ISRS Replacements

Schedule 2 Retirements

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

Mar-10

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37600	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	726.43	21	0.0012750	19.45	11.11
37600	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	1,415.96	21	0.0012750	37.91	21.66
37600	060.16401	COKS BUTLER NON GROWTH FUNCTIONAL	Nov-08	6,214.98	16	0.0012750	126.79	95.09
37601	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	902.32	21	0.0012750	24.16	13.81
37601	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	11,008.05	21	0.0012750	294.74	168.42
37601	060.16401	COKS BUTLER NON GROWTH FUNCTIONAL	Nov-08	8,964.75	16	0.0012750	182.88	137.16
37602	060.15209	Main relocation @ Appleton City Ellet Memorial Hospital	Jun-08	(100.51)	21	0.0012750	(2.69)	(1.54)
37602	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	31,374.28	21	0.0012750	840.05	480.03
37602	060.16401	COKS BUTLER NON GROWTH FUNCTIONAL	Nov-08	8,877.16	16	0.0012750	181.09	135.82
				69,383.42			1,704.38	1,061.56
TOTALS - WEST DIVISION								

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37600	050.19545	050.MO.JacksonIntegFunct2008	Sep-08	249.71	18	0.0012750	5.73	3.82
37600	050.19549	050.MO.MaldenIntegFunct2008	May-08	989.97	22	0.0012750	27.77	15.15
37600	050.19551	050.MO.SikestonIntegFunct2008	Sep-08	3,317.98	18	0.0012750	76.15	50.77
37600	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	5,808.99	17	0.0012750	125.91	88.88
37601	050.19541	050.MO.CaruthersIntegFunct2008	Aug-08	11,484.13	19	0.0012750	278.20	175.71
37601	050.19545	050.MO.JacksonIntegFunct2008	Apr-08	25,673.64	23	0.0012750	752.88	392.81
37601	050.19549	050.MO.MaldenIntegFunct2008	May-08	2,046.64	22	0.0012750	57.41	31.31
37601	050.19551	050.MO.SikestonIntegFunct2008	Oct-08	617.76	17	0.0012750	13.39	9.45
37601	050.20407	TO RECORD THE COSTS ASSOCIATED WITH THE LOWERING	Aug-08	41,413.93	19	0.0012750	1,003.25	633.63
37601	050.20683	This is to record the costs associated with the MODOT St Hwy 34	Oct-08	73,232.20	17	0.0012750	1,587.31	1,120.45
37601	050.20721	LOWERING 2 AND 3 IN ST hp LINE GOING TO MOREHOURS	Aug-08	658.72	19	0.0012750	15.96	10.08
37601	050.20944	To record costs of cut 10" transmission line by 3rd party gas lost	Apr-09	(20,609.04)	11	0.0012750	(289.04)	(315.32)
37601	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	14,023.34	17	0.0012750	303.96	214.56
37601	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	70,120.74	17	0.0012750	1,519.87	1,072.85
37601	050.21023	050.MO.MaldenIntegFunct2009	Feb-09	9,202.30	13	0.0012750	152.53	140.80
37601	050.21025	050.MO.SikestonIntegFunct2009	Nov-08	6,570.52	16	0.0012750	134.04	100.53
37602	050.17904	Malden Integrity Functional 2007	May-08	(13.89)	22	0.0012750	(0.39)	(0.21)
37602	050.19506	TO RECORD THE COST ASSOCIATED WITH THE RELOCATI	Apr-08	(35.26)	23	0.0012750	(1.03)	(0.54)
37602	050.19541	050.MO.CaruthersIntegFunct2008	May-08	(851.28)	22	0.0012750	(23.88)	(13.02)
37602	050.19545	050.MO.JacksonIntegFunct2008	Apr-08	20,831.77	23	0.0012750	610.89	318.73
37602	050.19549	050.MO.MaldenIntegFunct2008	Jun-08	333.67	21	0.0012750	8.93	5.11
37602	050.19551	050.MO.SikestonIntegFunct2008	Apr-08	6,979.77	23	0.0012750	204.68	106.79
37602	050.20683	This is to record the costs associated with the MODOT St Hwy 34	Oct-08	33,031.44	17	0.0012750	715.96	505.38
37602	050.21015	050.MO.CaruthersIntegFunct2009	Jan-09	35,380.71	14	0.0012750	631.55	541.32
37602	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	48,989.93	17	0.0012750	1,061.86	749.55
37602	050.21023	050.MO.MaldenIntegFunct2009	Feb-09	3,837.80	13	0.0012750	63.61	58.72
37602	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	13,279.52	17	0.0012750	287.83	203.18
37602	050.21588	To relocate 450 ft of 2" Main (PE and SD) on north side of E Jacks	Jun-09	1,961.20	9	0.0012750	22.50	30.01
37602	050.21615	To record the costs associated with replacing a 3" Steel overhead	Mar-09	15,290.33	12	0.0012750	233.94	233.94
				423,817.24			9,581.77	6,484.44
TOTALS - SOUTHEAST MISSOURI DIVISION								

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
-----------------	----------------	---------------------	-----------------	-----------------	--------	-------------------	--------------------------	----------------------

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37600	050.19539	050.MO.CantonIntegFunct2008	Apr-08	4,804.69	23	0.0028583	315.87	164.80
37600	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	6,790.82	23	0.0028583	446.44	232.93
37600	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	5,057.30	23	0.0028583	332.48	173.47
37600	050.21013	050.MO.CantonIntegFunct2009	Oct-08	10,136.44	17	0.0028583	492.55	347.68
37600	050.21017	050.MO.HannibalIntegFunct2009	Nov-08	33,477.50	16	0.0028583	1,531.04	1,148.28
37600	050.21021	050.MO.KirksIntegFunct2009	Oct-08	3,375.24	17	0.0028583	164.01	115.77
37601	050.16754	relocate 5450' 6"st. 300# north of canton on hwy 61 in lewis co	Jul-08	(14,152.21)	20	0.0028583	(809.03)	(485.42)
37601	050.17457	install 6" C&W pipe from north side of Fox River to south side of H	Jun-08	(3,718.46)	21	0.0028583	(223.20)	(127.54)
37601	050.19539	050.MO.CantonIntegFunct2008	Apr-08	2,222.05	23	0.0028583	146.08	76.22
37601	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	36,146.84	23	0.0028583	2,376.35	1,239.84
37601	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	8,514.89	23	0.0028583	559.78	292.06
37601	050.20684	RELOCATE 600' 10"STEEL MAIN FOR GRAIN BIN	Sep-08	(27,330.00)	18	0.0028583	(1,406.13)	(937.42)
37601	050.21013	050.MO.CantonIntegFunct2009	Oct-08	1,612.12	17	0.0028583	78.34	55.30
37601	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	38,859.10	17	0.0012750	842.27	594.54
37601	050.21021	050.MO.KirksIntegFunct2009	Oct-08	5,814.42	17	0.0028583	282.53	199.43
37601	050.21737	Recover cost from line break	Mar-09	(7,696.05)	12	0.0028583	(263.97)	(263.97)
37602	050.19539	050.MO.CantonIntegFunct2008	Apr-08	3,153.19	23	0.0028583	207.30	108.15
37602	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	2,267.25	23	0.0028583	149.05	77.77
37602	050.20221	REPLACE 1475' 2.25"CI WITH 2"PE ON SEQUOYAN AND SKIA	Aug-08	22,092.59	19	0.0028583	1,199.81	757.78
37602	050.20291	REPLACE 400'2"STEEL MAIN WITH 2"PE TO REPAIR LEAK IN	Aug-08	7,541.03	19	0.0028583	409.54	258.66
37602	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	769.85	23	0.0028583	50.61	26.41
37602	050.20311	REPLACE 500' OF 2.25" CAST IRON WITH 2" PE MAIN IN HAN	Aug-08	30,707.80	19	0.0028583	1,667.69	1,053.28
37602	050.20477	REPLACE 4800' 2.25"CAST IRON MAIN WITH 2"PE AT 4 LOCA	Sep-08	66,145.82	18	0.0028583	3,403.20	2,268.80
37602	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This sy	Sep-08	401,885.81	18	0.0028583	20,677.02	13,784.68
37602	050.20794	Replace 11,000 feet of a low pressure system in Hannibal, MO. T	Jan-09	655,890.34	14	0.0028583	26,246.55	22,497.04
37602	050.20812	Replace 625' of 2" steel main with PE to feed 33 apartments. Thi	Sep-08	6,364.16	18	0.0028583	327.44	218.29
37602	050.21013	050.MO.CantonIntegFunct2009	Oct-08	(2,582.26)	17	0.0028583	(125.48)	(88.57)
37602	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	4,416.60	17	0.0028583	214.61	151.49
37602	050.21021	050.MO.KirksIntegFunct2009	Oct-08	59,356.74	17	0.0028583	2,884.24	2,035.94
37602	050.21960	Install 103' of 2" PE in Bowling Green MO. This will allow us to rel	May-09	2,477.63	10	0.0028583	70.82	84.98

TOTALS - NORTHEAST MISSOURI DIVISION

1,364,401.24

62,247.81

46,060.67

TOTAL MAIN REPLACEMENT ADDITIONS

1,857,601.90

73,533.96

53,606.67

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	050.16138	Butler 2005 System Integrity Functional	Jun-08	(1,392.15)	21	0.0041667	(121.81)	(69.61)
38000	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	38,033.26	21	0.0041667	3,327.91	1,901.66
38000	060.16401	CO/CS BUTLER NON GROWTH FUNCTIONAL	Nov-08	36,372.91	16	0.0041667	2,424.86	1,818.65

TOTALS - WEST DIVISION

73,014.02

5,630.96

3,650.70

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION								

38000	050.16145	Sikeston 2005 System Integrity Functional	Apr-08	(1,561.01)	23	0.0041667	(149.60)	(78.05)
38000	050.17900	Jackson, MO Integrity Functional 2007	May-08	(1,394.08)	22	0.0041667	(127.79)	(69.70)
38000	050.17904	Malden Integrity Functional 2007	May-08	(48.24)	22	0.0041667	(4.42)	(2.41)
38000	050.17906	Sikeston Integrity Functional 2007	Jun-08	(2,063.39)	21	0.0041667	(180.55)	(103.17)
38000	050.19541	050.MO.CaruthersIntegFunct2008	Apr-08	17,307.36	23	0.0041667	1,658.62	865.37
38000	050.19545	050.MO.JacksonIntegFunct2008	Apr-08	52,673.00	23	0.0041667	5,047.83	2,633.65
38000	050.19549	050.MO.MaldenIntegFunct2008	Apr-08	6,529.28	23	0.0041667	625.72	326.46
38000	050.19551	050.MO.SikestonIntegFunct2008	Apr-08	31,486.33	23	0.0041667	3,017.44	1,574.32
38000	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	17,521.50	17	0.0041667	1,241.11	876.08
38000	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	46,209.43	17	0.0041667	3,273.17	2,310.47
38000	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	19,826.29	17	0.0041667	1,404.36	991.31
38000	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	66,498.62	17	0.0041667	4,710.32	3,324.93
TOTALS - SOUTHEAST MISSOURI DIVISION				252,985.09			20,516.21	12,649.26

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	050.17888	Hannibal Integrity Functional 2007	Oct-08	(5.80)	17	0.0042750	(0.42)	(0.30)
38000	050.19539	050.MO.CantonIntegFunct2008	Apr-08	616,638.52	23	0.0042750	60,630.98	31,633.56
38000	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	134,497.94	23	0.0042750	13,224.51	6,899.74
38000	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	41,132.32	23	0.0042750	4,044.34	2,110.09
38000	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This s	Sep-08	90,777.37	18	0.0042750	6,985.32	4,656.88
38000	050.20794	Replace 11,000 feet of a low pressure system in Hannibal, MO. T	Jan-09	199,985.17	14	0.0042750	11,969.11	10,259.24
38000	050.21013	050.MO.CantonIntegFunct2009	Oct-08	434,555.89	17	0.0042750	31,581.35	22,292.72
38000	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	194,171.81	17	0.0042750	14,111.44	9,961.01
38000	050.21021	050.MO.KirksIntegFunct2009	Oct-08	35,697.35	17	0.0042750	2,594.30	1,831.27
TOTALS - NORTHEAST MISSOURI DIVISION				1,747,450.57			145,140.93	89,644.21
TOTAL SERVICE REPLACEMENT ADDITIONS				2,073,449.68			171,288.10	105,944.17

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38200	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	18,039.04	21	0.0025000	947.05	541.17
38200	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	2,269.27	21	0.0025000	119.14	68.08
38200	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Nov-08	47,410.19	16	0.0025000	1,896.41	1,422.31
TOTALS - WEST DIVISION				67,718.50			2,962.60	2,031.56

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	31,743.45	17	0.0018000	971.35	685.66
38100	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	7,857.94	17	0.0018000	240.45	169.73
38100	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	4,258.50	17	0.0018000	130.31	91.98

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38100	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	27,666.05	17	0.0018000	846.58	597.59
38200	050.17904	Malden Integrity Functional 2007	Sep-08	(30.62)	18	0.0024667	(1.36)	(0.91)
38200	050.17906	Sikeston Integrity Functional 2007	May-08	293.91	22	0.0024667	15.95	8.70
38200	050.19541	050.MO.CaruthersIntegFunct2008	Sep-08	22,357.18	18	0.0024667	992.66	661.77
38200	050.19545	050.MO.JacksonIntegFunct2008	Apr-08	19,046.63	23	0.0024667	1,080.58	563.78
38200	050.19549	050.MO.MaldenIntegFunct2008	Apr-08	33,444.76	23	0.0024667	1,897.43	989.96
38200	050.19551	050.MO.SikestonIntegFunct2008	Apr-08	33,283.99	23	0.0024667	1,888.31	985.21
38200	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	48,372.47	17	0.0024667	2,028.42	1,431.83
38200	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	16,134.20	17	0.0024667	676.56	477.57
38200	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	59,676.39	17	0.0024667	2,502.43	1,766.42
38200	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	63,559.99	17	0.0024667	2,665.28	1,881.38
38300	050.19694	TO RECORD THE COSTS ASSOCIATED WITH THE FISCAL YEAR 08	Sep-08	8,482.17	18	0.0034917	533.10	355.40
38300	050.19712	THIS IS FOR THE COST ASSOCIATED WITH THE FISCAL YEAR 08	Sep-08	356.84	18	0.0034917	22.43	14.95
38300	050.19715	THIS IS FOR THE FISCAL YEAR 08 CARUTHERSVILLE, MO	Sep-08	3,209.87	18	0.0034917	201.74	134.49
38300	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	1,132.42	17	0.0034917	67.22	47.45
38300	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	2,302.03	17	0.0034917	136.64	96.46
38300	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	1,295.98	17	0.0034917	76.93	54.30
38300	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	6,786.55	17	0.0034917	402.84	284.36
TOTALS - SOUTHEAST MISSOURI DIVISION				391,230.70			17,375.85	11,298.08

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.21013	050.MO.CantonIntegFunct2009	Oct-08	10,029.95	17	0.0021000	358.07	252.75
38100	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	20,359.81	17	0.0021000	726.85	513.07
38100	050.21021	050.MO.KirksIntegFunct2009	Oct-08	26,008.32	17	0.0021000	928.50	655.41
38200	050.19539	050.MO.CantonIntegFunct2008	Apr-08	20,450.64	23	0.0032583	1,532.61	799.62
38200	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	24,451.17	23	0.0032583	1,832.41	956.04
38200	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	14,989.71	23	0.0032583	1,123.35	586.10
38200	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This sy	Sep-08	13,150.26	18	0.0032583	771.26	514.18
38200	050.20794	Replace 11,000 feet of a low pressure system in Hannibal, MO. T	Jan-09	36,133.23	14	0.0032583	1,648.28	1,412.81
38200	050.21013	050.MO.CantonIntegFunct2009	Oct-08	45,358.98	17	0.0032583	2,512.51	1,773.54
38200	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	26,134.99	17	0.0032583	1,447.66	1,021.88
38200	050.21021	050.MO.KirksIntegFunct2009	Oct-08	18,672.35	17	0.0032583	1,034.29	730.09
38300	050.20256	PURCHASE AND RETIRE METERS AND REGULATORS CONTON	Sep-08	5,093.06	18	0.0027000	247.52	165.02
38300	050.20258	PURCHASE AND RETIRE METERS AND REGULATORS HANN	Sep-08	6,507.99	18	0.0027000	316.29	210.86
38300	050.20266	PURCHASE AND RETIRE METERS AND REGULATORS FOR	Sep-08	2,014.64	18	0.0027000	97.91	65.27
38300	050.21013	050.MO.CantonIntegFunct2009	Oct-08	1,759.12	17	0.0027000	80.74	57.00
38300	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	4,661.64	17	0.0027000	213.97	151.04
38300	050.21021	050.MO.KirksIntegFunct2009	Oct-08	3,501.51	17	0.0027000	160.72	113.45
TOTALS - NORTHEAST MISSOURI DIVISION				279,277.37			15,032.94	9,978.13
TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS				738,226.57			35,371.39	23,307.77

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION								

36900	050.21534	HANNIBAL PURCHASE ODORIZER TANK	Apr-09	28,637.50	11	0.00300000	945.04	1,030.95
37900	050.20988	To record the cost of repairs to EP #1 Station Valve on Millar Rd i	Jun-09	1,331.10	9	0.0026250	31.45	41.93
TOTALS - SOUTHEAST MISSOURI DIVISION				29,968.60			976.49	1,072.88

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

36900	050.20825	Replace odorizer at Canton Taylor Purchase Station	Dec-08	38,967.97	15	0.00300000	1,753.56	1,402.85
37900	050.20760	Repair/Replace of TBS facility at 3307 N. Baltimore, Kirksville MO	Sep-08	17,799.01	18	0.0015750	504.60	336.40
TOTALS - NORTHEAST MISSOURI DIVISION				56,766.98			2,258.16	1,739.25

TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS

86,735.58	2,812.13
4,755,013.73	185,670.74

TOTAL ISRS ELIGIBLE ADDITIONS

Mar-10

RETIREMENTS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Oct-08	(5.01)	17	0.0012750	(0.11)	(0.08)
37601	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Oct-08	(229.81)	17	0.0012750	(4.98)	(3.52)
37602	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Oct-08	(3.63)	17	0.0012750	(0.08)	(0.06)
37602	060.16167	HARRISONVILLE MARKET PLACE	Feb-09	(3,928.45)	13	0.0012750	(65.11)	(60.11)
TOTALS - WEST DIVISION								(63.77)

(4,166.90)

(70.28)

RETIREMENTS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37601	050.13808	Rep 80' of 3" St w/4" Steel	Nov-08	(128.58)	16	0.0012750	(2.62)	(1.97)
37601	050.13991	Reloc Main & Reg Sta for Chaffee Housing	Nov-08	(197.67)	16	0.0012750	(4.03)	(3.02)
37601	050.14868	Cut 2" Steel Line at Bridge East of Naylor	Oct-08	(389.30)	17	0.0012750	(8.44)	(5.96)
37601	050.16678	050.3374.05 SJK HWY61 RTZZ Relocate	Nov-08	(1,329.68)	16	0.0012750	(27.13)	(20.34)
37601	050.16781	050.3375.JCK Dairy Queen main lowering	Nov-08	(230.51)	16	0.0012750	(4.70)	(3.53)
37601	050.17859	REPLACE 2 STEEL HIGH SUPPLY LINE IN BENTON THAT WAS CUT IN POND E	Nov-08	(336.49)	16	0.0012750	(6.86)	(5.15)
37601	050.18820	TO RECORD THE COSTS OF RELOCATING 600' OF 2" PE IN JACKSON,MO @	Nov-08	(1,486.46)	16	0.0012750	(30.32)	(22.74)
37601	050.19551	050.MO.SikestonIntegFunct2008	Oct-08	(946.99)	17	0.0012750	(20.53)	(14.49)
37601	050.21019	050.MO. JacksonIntegFunct2009	Oct-08	(563.65)	17	0.0012750	(12.22)	(8.62)
37601	050.21025	050.MO. SikestonIntegFunct2009	Feb-09	(664.48)	13	0.0012750	(11.01)	(10.17)
37602	050.13935	Rep 400' of 3" PE w/ 4" PE	Nov-08	(1,256.30)	16	0.0012750	(25.63)	(19.22)
37602	050.15662	050.SJK.SJK.04.AUBURNRELOCATE	Nov-08	(761.51)	16	0.0012750	(15.53)	(11.65)
37602	050.16676	050.3374.05.Linn. Taylor 25.PVRet	Oct-08	(948.63)	17	0.0012750	(20.56)	(14.51)
37602	050.17041	Sikeston 2006 Integrity Functional	Oct-08	(38.26)	17	0.0012750	(0.83)	(0.59)
37602	050.17047	Sikeston 2006 Integrity Functional	Oct-08	(105.89)	17	0.0012750	(2.30)	(1.62)
37602	050.17900	Jackson, MO Integrity Functional 2007	Oct-08	(802.67)	17	0.0012750	(17.40)	(12.28)
37602	050.17904	Malden Integrity Functional 2007	Oct-08	(11.71)	17	0.0012750	(0.25)	(0.18)
37602	050.17906	Sikeston Integrity Functional 2007	Oct-08	(69.88)	17	0.0012750	(1.51)	(1.07)
37602	050.18581	Relocating 500' of 2" PE into a new easement in Burks subdivision	Nov-08	(1,360.79)	16	0.0012750	(27.76)	(20.82)
37602	050.18866	TO RECORD THE COSTS ASSOCIATED WITH REPLACING 1.5" P.V.C MAIN W/	Nov-08	(8.29)	16	0.0012750	(0.17)	(0.13)
37602	050.19506	TO RECORD THE COST ASSOCIATED WITH THE RELOCATION OF 700' OF 2"	Nov-08	(1,395.55)	16	0.0012750	(28.47)	(21.35)
37602	050.19549	050.MO. MaldenIntegFunct2008	Oct-08	(28.66)	17	0.0012750	(0.62)	(0.44)
37602	050.19551	050.MO. SikestonIntegFunct2008	Oct-08	(93.65)	17	0.0012750	(2.03)	(1.43)
37602	050.21025	050.MO. SikestonIntegFunct2009	Oct-08	(162.92)	17	0.0012750	(3.53)	(2.49)
37602	050.21588	To relocate 450 ft of 2" Main (PE and St) on north side of E Jackson Blvd	Dec-08	(1,627.96)	15	0.0012750	(31.13)	(24.91)
TOTALS - SOUTHEAST MISSOURI DIVISION								(228.68)

(14,946.52)

(305.58)

RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	050.16754	relocate 5450' 6" st. 300# north of canton on hwy 61 in lewis co	Nov-08	(2,523.98)	16	0.0028583	(115.43)	(86.57)
37601	050.16923	retire main at Green top trailer court	Sep-08	(2,372.63)	18	0.0133044	(568.19)	(378.80)
37601	050.16981	replace main on 36th st	Nov-08	(4,646.45)	16	0.0028583	(212.50)	(159.37)

37601	050.17673	replace CI main prospect	Nov-08	(102.98)	16	0.0028583	(4.71)	(3.53)
37601	050.17791	HWY 63 DIGS	Nov-08	(13,924.41)	16	0.0133044	(2,964.08)	(2,223.06)
37601	050.19193	REPLACE APPR. 650'2" STEEL MAIN WITH PE ON STEVENS/HILLCREST IN HAN	Nov-08	(190.60)	16	0.0028583	(8.72)	(6.54)
37601	050.19539	050.MO.CantonIntegFunct2008	Jun-08	(128.32)	21	0.0028583	(7.70)	(4.40)
37601	050.20221	REPLACE 1475' 2.25" CI WITH 2" PE ON SEQUOYAN AND SKIATOOK STREETS	Aug-08	(2,572.85)	19	0.0028583	(139.73)	(88.25)
37601	050.20291	REPLACE 400'2" STEEL MAIN WITH 2" PE TO REPAIR LEAK IN HANNIBAL MO	Aug-08	(428.52)	19	0.0028583	(23.27)	(14.70)
37601	050.20302	050.MO.KirksIntegFunct2008v2	Aug-08	(228.77)	19	0.0028583	(12.42)	(7.85)
37601	050.20311	REPLACE 500' OF 2.25" CAST IRON WITH 2" PE MAIN IN HANNIBAL MO	Aug-08	(1,550.57)	19	0.0028583	(84.21)	(53.18)
37601	050.20477	REPLACE 4800' 2.25" CAST IRON MAIN WITH 2" PE AT 4 LOCATIONS IN HANNIB	Aug-08	(7,774.58)	19	0.0028583	(422.22)	(266.67)
37601	050.20684	RELOCATE 600' 10" STEEL MAIN FOR GRAIN BIN	Sep-08	(3,114.30)	18	0.0028583	(180.23)	(106.82)
37601	050.20700	Retire 650' of 2" steel	Sep-08	(1,018.71)	18	0.0133044	(243.96)	(162.84)
37601	050.20720	Replace approximately 550' of 2" unprotected main with approximately 475' of 2" PE	Aug-08	(1,551.62)	19	0.0028583	(84.27)	(53.22)
37601	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This system includes bot	Sep-08	(31,298.18)	18	0.0028583	(1,608.23)	(1,072.16)
37601	050.20812	Replace 625' of 2" steel main with PE to feed 33 apartments. This main replacemer	Sep-08	(1,350.16)	18	0.0133044	(323.33)	(215.56)
37601	050.20995	Retire 200' of 1 1/4" steel main at 9th and Ella in Bowling Green, MO.	Mar-09	(215.31)	12	0.0028583	(7.39)	(7.39)
37601	050.21017	050.MO.HannibalIntegFunct2009	Dec-08	(80.51)	15	0.0028583	(3.45)	(2.76)
37601	050.21737	Recover cost from line break	Mar-09	(240.19)	12	0.0133044	(38.35)	(38.35)
37601	050.21960	Install 103' of 2" PE in Bowling Green MO. This will allow us to retire 300' of 4" steel	May-09	(739.39)	10	0.0028583	(21.13)	(25.36)
37602	050.19363	REPLACE 2000' 1.5" PVC MAIN WITH 2" PE IN KIRKSVILLE MO / KELLISON HEIG	Nov-08	(2,279.63)	16	0.013304350	(485.26)	(363.95)
37602	050.19542	050.MO.HannibalIntegFunct2008	Oct-08	(343.61)	17	0.002858333	(16.70)	(11.79)
37602	050.20459	REPLACE APPR 550' 1.25" PVC WITH 300' 2" PE IN SALEM IL-EASEMENT CONF	Aug-08	(421.90)	19	0.013304350	(106.65)	(67.36)
37602	050.20729	Retire 1245' of 2" PE main that fed the no longer existing Sunset Trailer Park.	Aug-08	(3,807.27)	19	0.013304350	(962.41)	(607.84)
37602	050.21017	050.MO.HannibalIntegFunct2009	May-09	(10.40)	10	0.002858333	(0.30)	(0.36)
37602	050.21021	050.MO.KirksIntegFunct2009	Sep-08	(1,116.64)	18	0.002858333	(57.45)	(38.30)

TOTALS - NORTHEAST MISSOURI DIVISION

(83,992.49)

(8,682.29)

(6,066.78)

TOTAL MAIN REPLACEMENT RETIREMENTS

(103,105.90)

(9,058.15)

(6,359.23)

RETIREMENTS - SERVICE REPLACEMENTS, SOUTHEAST DIVISION

38000	050.17037	Caruthersville 2006 Integrity Functional	Oct-08	(6,404.35)	17	0.0041667	(453.64)	(320.22)
38000	050.17047	Sikeston 2006 Integrity Functional	Oct-08	(45,268.74)	17	0.0041667	(3,206.54)	(2,263.44)
38000	050.17906	Sikeston Integrity Functional 2007	Oct-08	(48,706.61)	17	0.0041667	(3,450.05)	(2,435.33)
38000	050.19541	050.MO.CaruthersIntegFunct2008	May-08	(16,248.93)	22	0.0041667	(1,489.49)	(812.45)
38000	050.19545	050.MO.JacksonIntegFunct2008	Jul-08	(12,220.57)	20	0.0041667	(1,018.38)	(611.03)
38000	050.19549	050.MO.MaldenIntegFunct2008	Apr-08	(79,758.36)	23	0.0041667	(7,643.51)	(3,987.92)
38000	050.19551	050.MO.SikestonIntegFunct2008	May-08	(227,857.22)	22	0.0041667	(20,886.91)	(11,392.86)
38000	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	(44,313.00)	17	0.0041667	(3,138.84)	(2,215.65)
38000	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	(36,696.94)	17	0.0041667	(2,599.37)	(1,834.85)
38000	050.21025	050.MO.SikestonIntegFunct2009	Dec-08	(74,290.38)	15	0.0041667	(4,643.15)	(3,714.52)

TOTALS - SOUTHEAST DIVISION

(591,765.11)

(48,529.88)

(29,588.27)

RETIREMENTS - SERVICE REPLACEMENTS, NORTHEAST DIVISION

38000	050.19539	050.MO.CantonIntegFunct2008	Apr-08	(360,967.72)	23	0.0042750	(35,492.15)	(18,517.64)
38000	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	(284,085.92)	23	0.0042750	(27,932.75)	(14,573.61)
38000	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	(44,410.44)	23	0.0042750	(4,366.66)	(2,278.26)
38000	050.21013	050.MO.CantonIntegFunct2009	Dec-08	(298,514.63)	15	0.0042750	(19,142.25)	(15,313.80)
38000	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	(538,732.55)	17	0.0042750	(39,152.39)	(27,636.98)
38000	050.21021	050.MO.KirksIntegFunct2009	Dec-08	(523.97)	15	0.0042750	(33.60)	(26.88)

TOTALS - NORTHEAST DIVISION

(1,527,235.23) (126,119.80) (78,347.17)

TOTAL SERVICE REPLACEMENT RETIREMENTS

(2,119,000.34) (174,649.68) (107,935.44)

RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST DIVISION

38100	050.15161	050.CAR.CAR.03.MTR PUR 04	Jun-08	(10,019.69)	21	0.0018000	(378.74)	(216.43)
38100	050.18597	TO RECORD THE COSTS OF METER,REGULATOR PURCHASES AND RETIRE	Oct-08	(10,862.55)	17	0.0018000	(332.39)	(234.63)
38100	050.18620	TO RECORD THE COSTS OF METER,REGULATOR PURCHASE AND RETIRE	Oct-08	(19,497.79)	17	0.0018000	(596.63)	(421.15)
38200	050.17045	Malden 2006 Integrity Functional	Oct-08	(2,655.98)	17	0.0024667	(111.37)	(78.62)
38200	050.17906	Sikeston Integrity Functional 2007	Oct-08	(219.74)	17	0.0024667	(9.21)	(6.50)
38200	050.19541	050.MO.CaruthersIntegFunct2008	Apr-08	(7,218.19)	23	0.0024667	(409.51)	(213.66)
38200	050.19545	050.MO.JacksonIntegFunct2008	Jul-08	(38.78)	20	0.0024667	(1.91)	(1.15)
38200	050.19549	050.MO.MaldenIntegFunct2008	Apr-08	(4,821.27)	23	0.0024667	(273.53)	(142.71)
38200	050.19551	050.MO.SikestonIntegFunct2008	May-08	(27,628.30)	22	0.0024667	(1,499.30)	(817.80)
38200	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	(6,980.80)	17	0.0024667	(292.73)	(206.63)
38200	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	(116.65)	17	0.0024667	(4.89)	(3.45)
38200	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	(14,806.14)	17	0.0024667	(620.87)	(438.26)
38200	050.21025	050.MO.SikestonIntegFunct2009	Dec-08	(28,770.22)	15	0.0024667	(1,064.50)	(851.60)
							(5,595.58)	(3,632.59)

RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST DIVISION

38100	050.15139	retire meters	Sep-08	(1,246.91)	18	0.0216000	(484.80)	(323.20)
38100	050.16270	remove and retire meters	Sep-08	(9,238.53)	18	0.0216000	(3,591.94)	(2,394.63)
38100	050.18593	TO RECORD THE COSTS OF METER & REGULATOR PURCHASES AND RETIR	Oct-08	(18,391.01)	17	0.0021000	(656.56)	(463.45)
38100	050.20256	PURCHASE AND RETIRE METERS AND REGULATORS CONTON MO	Dec-08	(29,412.65)	15	0.0021000	(926.50)	(741.20)
38100	050.20258	PURCHASE AND RETIRE METERS AND REGULATORS HANNIBAL MO 2008	Sep-08	(44,254.69)	18	0.0021000	(1,672.83)	(1,115.22)
38100	050.20266	PURCHASE AND RETIRE METERS AND REGULATORS FOR KIRKSVILLE, MO 2	Sep-08	(9,975.34)	18	0.0216000	(3,878.41)	(2,585.61)
38100	050.20366	REPLACE PROJECT 050.18916-NEW RATE DIVISION 097000	Feb-09	(56.66)	13	0.0216000	(15.92)	(14.89)
38200	050.19539	050.MO.CantonIntegFunct2008	Apr-08	(103,300.35)	23	0.0032583	(7,741.50)	(4,039.04)
38200	050.20302	050.MO.KirksIntegFunct2008v2	Oct-08	(30.15)	17	0.0032583	(1.67)	(1.18)
38200	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This system includes bot	Jan-09	(20,848.65)	14	0.0032583	(951.05)	(815.18)
38200	050.21013	050.MO.CantonIntegFunct2009	Dec-08	(21,002.01)	15	0.0032583	(1,026.47)	(821.18)
							(20,947.65)	(13,314.58)
							(26,543.23)	(16,947.17)

RETIREMENTS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST DIVISION

38500	050.18701	YZ Injex Odortizer for Caruthersville	Nov-08	(1,988.54)	16	0.0030000	(95.45)	(71.59)
							(95.45)	(71.59)
							(95.45)	(71.59)
							(210,346.51)	(131,313.43)

Appendix B

Schedule 1	ISRS Revenue Requirement Calculation
Schedule 2	ISRS Depreciation Expense
Schedule 3	ISRS Deferred Taxes – Rate Base Reduction
Schedule 4	ISRS Rate Design-GO-2009-0046
Schedule 5	ISRS Rate Design-Current Period
Schedule 6	ISRS Rate Design Cumulative
Schedule 7	Capital Structure/Rate of Return for ISRS
Schedule 8	ISRS Property Taxes

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Revenue Requirement Calculation
Atmos Energy Missouri

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

	Total Missouri	WEMO	SEMO	NEMO
	\$1,857,602	\$69,383	\$423,817	\$1,364,401
	(363,314)	(13,962)	(85,861)	(263,491)
	(73,534)	(1,704)	(9,582)	(62,248)
Total Net	1,420,754	53,717	328,374	1,038,663

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

	2,073,450	73,014	252,985	1,747,451
	(371,033)	(13,219)	(45,417)	(312,396)
	(171,288)	(5,631)	(20,516)	(145,141)
Total Net	1,531,129	54,164	187,052	1,289,914

Gas Utility Plant Projects - Meter & House Regulator Replacements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

	738,227	67,719	391,231	279,277
	(141,934)	(13,128)	(75,745)	(53,061)
	(35,371)	(2,963)	(17,376)	(15,033)
Total Net	560,921	51,628	298,110	211,184

Gas Utility Plant Projects - Measurement & Regulator Station Equipment Replacements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

	86,736	-	29,969	56,767
	(18,442)	-	(5,521)	(12,920)
	(3,235)	-	(976)	(2,258)
Total Net	65,059	-	23,471	41,588

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Revenue Requirement Calculation
Atmos Energy Missouri

ISRS Activity:

Total ISRS Rate Base	
Overall Rate of Return per GR-2006-0387	
UOI Required	
Income Tax Conversion Factor	
Revenue Requirement Before Interest Deductibility	
Total ISRS Rate Base	
Weighted Cost of Debt per GR-2006-0387	
Interest Deduction	
Marginal Income Tax Rate	
Income Tax Reduction due to Interest	
Income Tax Conversion Factor	
Revenue Requirement Impact of Interest Deductibility	
Total Revenue Requirement on Capital	
Depreciation Expense	
Property Taxes	
Total Company ISRS Revenues	

Total Missouri	WEMO	SEMO	NEMO
3,577,863	159,509	837,006	2,581,348
7.44%	7.44%	7.44%	7.44%
266,132	11,865	62,259	192,009
1.6410	1.6410	1.6410	1.6410
436,730	19,470	102,169	315,091
3,577,863	159,509	837,006	2,581,348
3.36%	3.36%	3.36%	3.36%
120,211	5,359	28,122	86,730
39.06%	39.06%	39.06%	39.06%
46,957	2,093	10,985	33,879
1.6410	1.6410	1.6410	1.6410
77,058	3,435	18,027	55,596
359,672	16,035	84,142	259,495
185,671	6,744	31,505	147,422
51,226	2,475	11,338	37,414
596,568	25,253	126,984	444,331

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Depreciation Expense

Description	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	53,606.67	(6,359.23)
Service Replacements	105,944.17	(107,935.44)
Meter & House Regulator Replacements	23,307.77	(16,947.17)
Measurement & Regulator Station Equipment Replacements	2,812.13	(71.59)
TOTAL	185,670.74	(131,313.43)
Total Net Increase in Depreciation	<u>54,357.31</u>	

UTILITY ACCOUNT	PROJECT DESCRIPTION
37600	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071
37600	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071
37600	CO/CKS BUTLER NON GROWTH FUNCTIONAL
37601	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071
37601	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071
37601	CO/CKS BUTLER NON GROWTH FUNCTIONAL
37602	Main relocation @ Appleton City Ellet Memorial Hospital
37602	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071
37602	CO/CKS BUTLER NON GROWTH FUNCTIONAL

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37600	050.MO.JacksonIntegFunct2008
37600	050.MO.MaldenIntegFunct2008
37600	050.MO.SikestonIntegFunct2008
37600	050.MO.SikestonIntegFunct2009
37601	050.MO.CandlersIntegFunct2008
37601	050.MO.JacksonIntegFunct2008
37601	050.MO.MaldenIntegFunct2008
37601	050.MO.SikestonIntegFunct2008
37601	050.MO.SikestonIntegFunct2009
37601	This is to record the costs associated with THE LOWERING OF A 4" HIGH PRESSURE MAIN IN DOWNTOWN COSTS ASSOCIATED WITH THE LOWERING OF THE MODOT ST. HWY 34 Phase V work. 4000' of 2" PE IN SIBERIAN PLANTATION TO BE REPLACED WITH 4" PE IN SIBERIAN PLANTATION.
37601	LOWERING 2 AND 3 IN 8" HO LINE GOING TO MOREHOUSES
37601	To record costs of cut 10' transmission line by 3rd party gas lost 19,827.31
37601	050.MO.CandlersIntegFunct2009
37601	050.MO.JacksonIntegFunct2009
37601	050.MO.MaldenIntegFunct2008
37601	050.MO.SikestonIntegFunct2009
37602	Malden Integrity Functional 2007
37602	TO RECORD THE COST ASSOCIATED WITH THE RELOCATION OF 700' OF 2" PE IN SIBERIAN PLANTATION
37602	050.MO.CandlersIntegFunct2008
37602	050.MO.JacksonIntegFunct2008
37602	050.MO.MaldenIntegFunct2008
37602	050.MO.SikestonIntegFunct2008
37602	This is to record the costs associated with the MODOT St.Hwy 34 Phase V work. 4000' of 2" PE IN SIBERIAN PLANTATION TO BE REPLACED WITH 4" PE IN SIBERIAN PLANTATION.
37602	050.MO.CandlersIntegFunct2009
37602	050.MO.JacksonIntegFunct2009
37602	050.MO.MaldenIntegFunct2009
37602	050.MO.SikestonIntegFunct2009
37602	To relocate 450 ft of 2" Main (PE and SB) on north side of E Jackson Blvd
37602	To record the costs associated with replacing a 3" Steel overhead crossing over the St John River with a 3" Steel overhead crossing over the St John River.

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37600	050.MO.CantonIntegFunct2008
37600	050.MO.HamBallIntegFunct2008
37600	050.MO.KirksIntegFunct2008v2
37600	050.MO.CantonIntegFunct2009
37600	050.MO.HamBallIntegFunct2009
37600	050.MO.KirksIntegFunct2009
37601	relocate 5450' 6" s. 300k' north of canton on hwy 61. In lewis co
37601	install 6" C&W pipe from north side of Fox River to south side of HWY61
37601	050.MO.CantonIntegFunct2008
37601	050.MO.HamBallIntegFunct2008
37601	050.MO.KirksIntegFunct2008v2
37601	RELOCATE 600' 10" STEEL MAIN FOR GRAIN BIN
37601	050.MO.CantonIntegFunct2009
37601	050.MO.HamBallIntegFunct2009
37601	050.MO.KirksIntegFunct2009

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NBV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.00%	9.50%	363.22	363.22	18.16	17.25	35.41	379.18	(145.56)
MACRS 15	5.00%	9.50%	707.98	707.98	35.40	33.63	69.03	739.10	(283.73)
MACRS 15	5.00%	9.50%	3,107.49	3,107.49	155.37	147.61	302.98	3,283.08	(1,250.96)
MACRS 15	5.00%	9.50%	451.16	451.16	22.56	21.43	43.99	470.99	(180.81)
MACRS 15	5.00%	9.50%	5,504.03	5,504.03	275.20	261.44	536.64	5,745.93	(2,205.78)
MACRS 15	5.00%	9.50%	4,482.38	4,482.38	224.12	212.91	437.03	4,736.53	(1,818.29)
MACRS 15	5.00%	9.50%	(50.26)	(50.26)	(2.51)	(2.30)	(4.80)	(52.46)	20.14
MACRS 15	5.00%	9.50%	15,687.14	15,687.14	784.36	745.14	1,529.50	16,376.59	(6,286.74)
MACRS 15	5.00%	9.50%	4,438.58	4,438.58	221.93	210.83	432.76	4,690.25	(1,800.52)
			34,691.71	34,691.71	1,734.59	1,647.86	3,382.44	36,369.77	(13,961.89)

MACRS 15	5.000%	124.86	124.86	5.24	5.93	12.17	131.30	(50.40)
MACRS 15	5.000%	494.99	494.99	24.75	23.51	48.26	515.48	(197.88)
MACRS 15	5.000%	1,658.99	1,658.99	82.95	78.80	167.75	1,744.59	(689.72)
MACRS 15	5.000%	2,904.50	2,904.50	145.22	137.98	283.19	3,061.77	(1,175.37)
MACRS 15	5.000%	5,742.07	5,742.07	287.10	272.75	559.85	6,003.72	(2,312.42)
MACRS 15	5.000%	12,836.82	12,836.82	641.84	609.75	1,251.59	13,335.53	(5,119.32)
MACRS 15	5.000%	1,023.32	1,023.32	51.17	48.61	98.77	1,065.68	(409.10)
MACRS 15	5.000%	308.88	308.88	15.44	14.67	30.12	325.61	(125.00)
MACRS 15	5.000%	20,706.97	20,706.97	1,035.35	983.58	2,018.93	21,722.64	(8,339.02)
MACRS 15	5.000%	36,616.07	36,616.07	1,830.81	1,739.26	3,570.07	38,598.86	(14,817.56)
MACRS 15	5.000%	329.36	329.36	16.47	15.64	32.11	345.51	(132.64)
MACRS 15	5.000%	(10,304.52)	(10,304.52)	0.00	(257.61)	(257.61)	(10,273.09)	3,943.70
MACRS 15	5.000%	7,011.67	7,011.67	350.58	333.05	683.64	7,391.35	(2,637.43)
MACRS 15	5.000%	35,060.37	35,060.37	1,753.02	1,665.37	3,418.39	36,968.98	(14,188.03)
MACRS 15	5.000%	4,601.15	4,601.15	230.06	218.55	448.61	4,897.23	(1,879.98)
MACRS 15	5.000%	3,285.26	3,285.26	164.26	156.05	320.31	3,471.53	(1,332.67)
MACRS 15	5.000%	(6.95)	(6.95)	(0.35)	(0.33)	(0.68)	(7.23)	2.78
MACRS 15	5.000%	(17.63)	(17.63)	(0.84)	(0.88)	(1.72)	(18.32)	7.03
MACRS 15	5.000%	(425.64)	(425.64)	(21.28)	(20.22)	(41.50)	(443.26)	170.16
MACRS 15	5.000%	10,415.98	10,415.98	520.79	494.75	1,015.55	10,920.54	(4,153.86)
MACRS 15	5.000%	166.04	166.04	8.34	7.92	16.27	174.17	(66.86)
MACRS 15	5.000%	3,499.88	3,499.88	174.49	165.77	340.26	3,625.47	(1,391.77)
MACRS 15	5.000%	16,515.72	16,515.72	825.79	784.50	1,610.28	17,410.04	(6,683.47)
MACRS 15	5.000%	17,690.36	17,690.36	884.52	840.29	1,724.81	18,783.61	(7,210.77)
MACRS 15	5.000%	24,494.97	24,494.97	1,224.75	1,163.51	2,388.26	25,821.36	(9,912.46)
MACRS 15	5.000%	1,918.90	1,918.90	95.55	91.15	187.08	2,042.38	(784.04)
MACRS 15	5.000%	6,639.76	6,639.76	331.99	315.99	647.38	6,989.31	(2,686.94)
MACRS 15	5.000%	980.60	980.60	0.00	24.52	24.52	982.62	(377.21)
MACRS 15	5.000%	7,645.17	7,645.17	382.26	363.15	745.40	8,156.63	(3,131.22)
MACRS 15	5.000%	211,908.62	211,908.62	11,061.53	10,275.45	21,337.07	223,663.92	(85,861.45)

[illegible]

UTILITY ACCOUNT	PROJECT DESCRIPTION
37601	Recover cost from line break
37602	050.MO.CantonIntegFunct2008
37602	050.MO.HannibalIntegFunct2008
37602	REPLACE 1475' 2.25" CI WITH 2" PE ON SEQUOYAN AND SKATOOK STREETS IN HANNIBAL
37602	REPLACE 400' 2" STEEL MAIN WITH 2" PE TO REPAIR LEAK IN HANNIBAL MO
37602	REPLACE 400' 2" STEEL MAIN WITH 2" PE TO REPAIR LEAK IN HANNIBAL MO
37602	050.MO.KirksIntegFunct2009v2
37602	REPLACE 500' OF 2" CAST IRON WITH 2" PE MAIN IN HANNIBAL MO
37602	REPLACE 4800' 2.25" CAST IRON MAIN WITH 2" PE AT 4 LOCATIONS IN HANNIBAL MO-ST
37602	Replace 9,000 ft of low pressure system in Hannibal, MO. This system includes both cast
37602	Replace 11,000 feet of a low pressure system in Hannibal, MO. This system includes both cas
37602	Replace 625' of 2" steel main with PE to feed 33 apartments. This main replacement will help
37602	050.MO.CantonIntegFunct2009
37602	050.MO.HannibalIntegFunct2009
37602	050.MO.KirksIntegFunct2009
37602	Install 103' of 2" PE in Bowling Green MO. This will allow us to retire 300' of 4" steel and 800'

TOTALS - NORTHEAST MISSOURI DIVISION
TOTAL MAIN REPLACEMENT ADDITIONS

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	Butler 2008 System Integrity Functional
38000	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071
38000	CO/KS BUTLER NON GROWTH FUNCTIONAL

TOTALS - WEST DIVISION

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38000	Sikeston 2005 System Integrity Functional
38000	Jackson, MO Integrity Functional 2007
38000	Malden Integrity Functional 2007
38000	Sikeston Integrity Functional 2007
38000	050.MO.CandlersIntegFunct2008
38000	050.MO.JacksonIntegFunct2008v2
38000	050.MO.MaldenIntegFunct2008
38000	050.MO.SikestonIntegFunct2008
38000	050.MO.CandlersIntegFunct2009
38000	050.MO.JacksonIntegFunct2009
38000	050.MO.MaldenIntegFunct2009
38000	050.MO.SikestonIntegFunct2009

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	Hannibal Integrity Functional 2007
38000	050.MO.CantonIntegFunct2008
38000	050.MO.HannibalIntegFunct2008
38000	050.MO.KirksIntegFunct2008v2
38000	Replace 9,000 ft of low pressure system in Hannibal, MO. This system includes both cast iron
38000	Replace 11,000 feet of a low pressure system in Hannibal, MO. This system includes both cas
38000	050.MO.CantonIntegFunct2009
38000	050.MO.HannibalIntegFunct2009
38000	050.MO.KirksIntegFunct2009

TOTALS - NORTHEAST MISSOURI DIVISION
TOTAL SERVICE REPLACEMENT ADDITIONS

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NEV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	(3,848.03)	(3,848.03)	(192.40)	(182.76)	(375.16)	(3,999.24)	1,519.90
MACRS 15	5.000%	9.500%	1,576.60	1,576.60	78.63	74.89	1,523.01	(584.66)	(584.66)
MACRS 15	5.000%	9.500%	1,133.63	1,133.63	56.68	53.85	1,105.10	(420.39)	(420.39)
MACRS 15	5.000%	9.500%	11,046.30	11,046.30	552.31	524.70	1,077.01	10,923.50	(4,193.38)
MACRS 15	5.000%	9.500%	3,770.52	3,770.52	188.53	179.10	367.63	3,728.60	(1,431.36)
MACRS 15	5.000%	9.500%	384.93	384.93	19.25	18.28	37.53	371.85	(142.75)
MACRS 15	5.000%	9.500%	15,353.90	15,353.90	767.70	729.31	1,497.01	15,183.22	(5,828.62)
MACRS 15	5.000%	9.500%	33,072.91	33,072.91	1,653.63	1,570.96	3,224.91	32,894.32	(12,627.67)
MACRS 15	5.000%	9.500%	200,942.91	200,942.91	10,047.15	9,544.79	19,591.93	195,857.82	(76,722.62)
MACRS 15	5.000%	9.500%	327,945.17	327,945.17	16,397.26	15,577.40	31,974.65	333,673.27	(128,092.50)
MACRS 15	5.000%	9.500%	3,182.08	3,182.08	159.10	151.15	310.25	3,184.89	(1,214.96)
MACRS 15	5.000%	9.500%	(1,291.13)	(1,291.13)	(64.56)	(61.33)	(125.89)	(1,291.54)	495.80
MACRS 15	5.000%	9.500%	2,208.30	2,208.30	110.42	104.89	215.31	2,209.00	(848.00)
MACRS 15	5.000%	9.500%	29,678.37	29,678.37	1,493.92	1,409.72	2,893.64	29,687.77	(11,396.72)
MACRS 15	5.000%	9.500%	1,238.82	1,238.82	0.00	30.97	30.97	1,198.97	(460.27)
			682,200.62	682,200.62	34,048.09	32,376.66	66,424.75	686,377.56	(283,490.73)
			928,800.95	928,800.95	46,844.30	44,299.96	91,144.26	946,411.25	(363,314.03)

MACRS 15	5.000%	9.500%	(696.08)	(696.08)	(34.80)	(33.06)	(67.87)	(642.13)	246.51
MACRS 15	5.000%	9.500%	19,016.63	19,016.63	950.83	903.29	1,854.12	17,542.84	(6,734.45)
MACRS 15	5.000%	9.500%	18,186.46	18,186.46	909.32	863.85	1,773.18	17,534.77	(6,731.35)
			36,507.01	36,507.01	1,825.35	1,734.08	3,559.43	34,435.48	(13,219.30)

MACRS 15	5.000%	9.500%	(780.51)	(780.51)	(39.03)	(37.07)	(76.10)	(707.00)	271.41
MACRS 15	5.000%	9.500%	(697.04)	(697.04)	(34.85)	(33.11)	(67.96)	(637.21)	244.62
MACRS 15	5.000%	9.500%	(24.12)	(24.12)	(1.21)	(1.15)	(2.35)	(22.05)	8.47
MACRS 15	5.000%	9.500%	(1,031.70)	(1,031.70)	(51.58)	(49.07)	(100.59)	(951.74)	365.36
MACRS 15	5.000%	9.500%	8,653.68	8,653.68	432.88	411.05	843.73	7,838.79	(3,009.20)
MACRS 15	5.000%	9.500%	26,336.50	26,336.50	1,316.83	1,250.98	2,567.81	23,866.48	(9,158.17)
MACRS 15	5.000%	9.500%	3,264.64	3,264.64	165.23	155.07	318.30	2,957.22	(1,135.24)
MACRS 15	5.000%	9.500%	15,743.17	15,743.17	787.16	747.80	1,534.96	14,280.68	(5,474.48)
MACRS 15	5.000%	9.500%	6,760.75	6,760.75	438.04	416.14	854.17	6,373.81	(3,214.56)
MACRS 15	5.000%	9.500%	23,104.72	23,104.72	1,155.24	1,097.47	2,252.71	22,084.25	(8,477.84)
MACRS 15	5.000%	9.500%	9,913.15	9,913.15	495.66	470.87	966.53	9,475.32	(3,637.44)
MACRS 15	5.000%	9.500%	33,249.31	33,249.31	1,652.47	1,579.34	3,241.81	31,780.80	(12,200.20)
			126,492.55	126,492.55	6,324.63	6,008.40	12,333.02	119,309.36	(45,417.31)

MACRS 15	5.000%	9.500%	(2.90)	(2.90)	(0.15)	(0.14)	(0.28)	(2.76)	1.06
MACRS 15	5.000%	9.500%	308,319.26	308,319.26	15,415.95	14,645.16	30,067.13	277,749.41	(105,624.11)
MACRS 15	5.000%	9.500%	67,248.97	67,248.97	3,362.45	3,194.33	6,556.77	60,581.23	(23,256.29)
MACRS 15	5.000%	9.500%	20,566.16	20,566.16	1,028.31	976.89	2,005.20	18,527.02	(7,112.26)
MACRS 15	5.000%	9.500%	45,388.69	45,388.69	2,269.43	2,155.96	4,425.40	42,828.76	(16,441.36)
MACRS 15	5.000%	9.500%	99,992.59	99,992.59	4,999.63	4,749.65	9,749.28	97,772.75	(37,533.59)
MACRS 15	5.000%	9.500%	217,277.95	217,277.95	10,853.90	10,320.70	21,184.60	205,881.19	(79,418.79)
MACRS 15	5.000%	9.500%	97,085.91	97,085.91	4,854.30	4,611.58	9,465.88	92,440.34	(35,486.53)
MACRS 15	5.000%	9.500%	17,848.68	17,848.68	892.43	847.81	1,740.25	16,994.82	(6,524.00)
			873,725.29	873,725.29	43,886.26	41,501.95	85,188.22	813,772.57	(312,385.90)
			1,036,724.84	1,036,724.84	51,836.24	49,244.43	101,080.67	966,517.41	(371,032.50)

UTILITY ACCOUNT	PROJECT DESCRIPTION
ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION	
38200	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071
38200	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071
38200	COOKS BUTLER NON GROWTH FUNCTIONAL

TOTALS - WEST DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.MO.CarthersIntegFunct2009
38100	050.MO.JacksonIntegFunct2009
38100	050.MO.MaldenIntegFunct2009
38100	050.MO.SikestonIntegFunct2009
38200	Malden Integrity Functional 2007
38200	Sikeston Integrity Functional 2007
38200	050.MO.CarthersIntegFunct2008
38200	050.MO.JacksonIntegFunct2008
38200	050.MO.MaldenIntegFunct2008
38200	050.MO.SikestonIntegFunct2008
38200	050.MO.CarthersIntegFunct2009
38200	050.MO.JacksonIntegFunct2009
38200	050.MO.MaldenIntegFunct2009
38200	050.MO.SikestonIntegFunct2009
38300	TO RECORD THE COSTS ASSOCIATED WITH THE FISCAL YEAR 2008 SKESTON MO METER
38300	THIS IS FOR THE COST ASSOCIATED WITH THE FISCAL YEAR 08 JACKSON MO METER
38300	THIS IS FOR THE FISCAL YEAR 08 CAROTHERSVILLE MO METER, REGULATOR PURCHASE
38300	050.MO.CarthersIntegFunct2009
38300	050.MO.JacksonIntegFunct2009
38300	050.MO.MaldenIntegFunct2009
38300	050.MO.SikestonIntegFunct2009

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.MO.CantonIntegFunct2009
38100	050.MO.HannibalIntegFunct2009
38100	050.MO.KirksIntegFunct2009
38200	050.MO.CantonIntegFunct2008
38200	050.MO.HannibalIntegFunct2008
38200	050.MO.KirksIntegFunct2008v2
38200	Replace 9,000 ft of low pressure system in Hannibal, MO. This system includes both cast iron
38200	Replace 11,000 feet of a low pressure system in Hannibal, MO. This system includes both cast
38200	050.MO.CantonIntegFunct2009
38200	050.MO.HannibalIntegFunct2009
38200	050.MO.KirksIntegFunct2009
38300	PURCHASE AND RETIRE METERS AND REGULATORS CONTON MO
38300	PURCHASE AND RETIRE METERS AND REGULATORS HANNIBAL MO 2008
38300	PURCHASE AND RETIRE METERS AND REGULATORS FOR KIRKSVILLE, MO 2008
38300	050.MO.CantonIntegFunct2009
38300	050.MO.HannibalIntegFunct2009
38300	050.MO.KirksIntegFunct2009

TOTALS - NORTHEAST MISSOURI DIVISION

TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

36900	HANNIBAL PURCHASE ODORIZER TANK
37900	To record the cost of repairs to EP #1 Station Valve on Millar Rd in East Prairie

TOTALS - SOUTHEAST MISSOURI DIVISION

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NBV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	9,019.52	9,019.52	450.98	428.43	879.40	8,951.87	(3,436.50)
MACRS 15	5.000%	9.500%	1,134.64	1,134.64	56.73	53.90	110.63	1,126.12	(432.30)
MACRS 15	5.000%	9.500%	23,705.10	23,705.10	1,185.25	1,125.99	2,311.25	24,119.93	(9,259.30)
			33,859.25	33,859.25	1,692.96	1,608.31	3,301.28	34,197.93	(13,128.11)

UTILITY ACCOUNT	PROJECT DESCRIPTION	Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NBV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION											
36900	Replaces odorizer at Canton Taylor Purchase Station	MACRS 15	14.290%	24.490%	19,483.99	19,483.99	2,784.26	2,385.81	5,170.08	22,900.50	(8,791.18)
37900	Repair/Replace of TBS facility at 3307 N. Baltimore, Kirksville MO. Includes regulator station at	MACRS 15	14.290%	24.490%	8,899.51	8,899.51	1,271.74	1,089.74	2,361.48	10,756.39	(4,129.23)
TOTALS - NORTHEAST MISSOURI DIVISION											
						28,383.49	4,056.00	3,475.56	7,531.56	33,656.89	(12,920.41)
						43,367.79	4,056.00	3,850.17	7,906.17	48,039.31	(18,441.62)
TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS											
						2,378,006.87	121,192.21	114,927.44	236,119.65	2,330,698.41	(894,722.49)
TOTAL ISRS ELIGIBLE ADDITIONS											

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Rate Design (GO-2009-0046)

Total ISRS Revenues	\$408,180						
<i>Northeast District (NEMO)</i>	298,226						
<i>Southeast District (SEMO)</i>	99,622						
<i>West District (WEMO)</i>	10,332						
Rate District & Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
<i>Northeast District</i>							
Firm Residential	16,943	20.61	1.0000	16,943	79.9201%	1.17	\$238,343
Small Firm GS	1,951	20.61	1.0000	1,951	9.2029%	1.17	27,445
Medium Firm GS	489	75.00	3.6390	1,779	8.3938%	4.27	25,032
Large Firm GS	24	350.00	16.9820	408	1.9225%	19.91	5,733
Interruptible Large Volume	7	350.00	16.9820	119	0.5607%	19.91	1,672
Total NEMO	19,414			21,200	100.0000%		\$298,226
<i>Southeast District</i>							
Firm Residential	29,750	13.92	1.0000	29,750	79.5127%	0.22	\$79,212
Small Firm GS	3,382	13.92	1.0000	3,382	9.0391%	0.22	9,005
Medium Firm GS	599	75.00	5.3879	3,227	8.6258%	1.20	8,593
Large Firm GS	29	350.00	25.1437	729	1.9488%	5.58	1,941
Interruptible Large Volume	13	350.00	25.1437	327	0.8736%	5.58	870
Total SEMO	33,773			37,415	100.0000%		\$99,622
<i>West District</i>							
Firm Residential	3,536	19.43	1.0000	3,536	80.6040%	0.20	\$8,328
Small Firm GS	434	19.43	1.0000	434	9.8931%	0.20	1,022
Medium Firm GS	80	75.00	3.8600	309	7.0392%	0.76	727
Large Firm GS	4	350.00	18.0134	72	1.6425%	3.54	170
Interruptible Large Volume	2	350.00	18.0134	36	0.8212%	3.54	85
Total WEMO	4,056			4,387	100.0000%		\$10,332
Total Missouri	57,243			63,002	100.0000%		\$408,180

*Average customers period ending December 31, 2007; per Atmos annual filing at 12/31/07.

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Current Period Rate Design

Total ISRS Revenues	\$596,568						
<i>Northeast District (NEMO)</i>	444,331						
<i>Southeast District (SEMO)</i>	126,984						
<i>West District (WEMO)</i>	25,253						
Rate District & Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
<i>Northeast District</i>							
Firm Residential	16,769	20.61	1.0000	16,769	78.9477%	1.74	\$350,789
Small Firm GS	1,738	20.61	1.0000	1,738	8.1824%	1.74	36,357
Medium Firm GS	654	75.00	3.6390	2,380	11.2045%	6.34	49,785
Large Firm GS	18	350.00	16.9820	303	1.4255%	29.60	6,334
Interruptible Large Volume	3	350.00	16.9820	51	0.2399%	29.60	1,066
Total NEMO	19,182			21,241	100.0000%		\$444,331
<i>Southeast District</i>							
Firm Residential	29,441	13.92	1.0000	29,441	79.1450%	0.28	\$100,501
Small Firm GS	3,126	13.92	1.0000	3,126	8.4035%	0.28	10,671
Medium Firm GS	785	75.00	5.3879	4,230	11.3701%	1.53	14,438
Large Firm GS	13	350.00	25.1437	327	0.8787%	7.15	1,116
Interruptible Large Volume	3	350.00	25.1437	75	0.2028%	7.15	257
Total SEMO	33,368			37,199	100.0000%		\$126,984
<i>West District</i>							
Firm Residential	3,482	19.43	1.0000	3,482	77.6342%	0.47	\$19,605
Small Firm GS	437	19.43	1.0000	437	9.7433%	0.47	2,461
Medium Firm GS	114	75.00	3.8600	440	9.8111%	1.81	2,478
Large Firm GS	6	350.00	18.0134	108	2.4037%	8.45	609
Interruptible Large Volume	1	350.00	18.0134	18	0.4016%	8.45	101
Total WEMO	4,040			4,485	100.0000%		\$25,253
Total Missouri	56,590			62,925	100.0000%		\$596,568

*Average customers period ending December 31, 2008; per Atmos annual filing at 12/31/08.

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Cumulative Rate Design

Total ISRS Revenues	\$1,004,748						
<i>Northeast District (NEMO)</i>	742,557						
<i>Southeast District (SEMO)</i>	226,606						
<i>West District (WEMO)</i>	35,585						
Rate District & Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
<i>Northeast District</i>							
Firm Residential	16,769	20.61	1.0000	16,769	78.9477%	2.91	\$586,232
Small Firm GS	1,738	20.61	1.0000	1,738	8.1824%	2.91	60,759
Medium Firm GS	654	75.00	3.6390	2,380	11.2045%	10.60	83,200
Large Firm GS	18	350.00	16.9820	303	1.4255%	49.47	10,585
Interruptible Large Volume	3	350.00	16.9820	51	0.2399%	49.47	1,781
Total NEMO	19,182			21,241	100.0000%		\$742,557
<i>Southeast District</i>							
Firm Residential	29,441	13.92	1.0000	29,441	79.1450%	0.51	\$179,347
Small Firm GS	3,126	13.92	1.0000	3,126	8.4035%	0.51	19,043
Medium Firm GS	785	75.00	5.3879	4,230	11.3701%	2.74	25,765
Large Firm GS	13	350.00	25.1437	327	0.8787%	12.76	1,991
Interruptible Large Volume	3	350.00	25.1437	75	0.2028%	12.76	460
Total SEMO	33,368			37,199	100.0000%		\$226,606
<i>West District</i>							
Firm Residential	3,482	19.43	1.0000	3,482	77.6342%	0.66	\$27,626
Small Firm GS	437	19.43	1.0000	437	9.7433%	0.66	3,467
Medium Firm GS	114	75.00	3.8600	440	9.8111%	2.55	3,491
Large Firm GS	6	350.00	18.0134	108	2.4097%	11.91	858
Interruptible Large Volume	1	350.00	18.0134	18	0.4016%	11.91	143
Total WEMO	4,040			4,485	100.0000%		\$35,585
Total Missouri	56,590			62,925	100.0000%		\$1,004,748

*Average customers period ending December 31, 2008; per Atmos annual filing at 12/31/08.

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Weighted Average Cost of Capital*

Item	Atmos	OPC	MPSC	Average	Atmos Testimony	OPC Testimony	MO PSC Staff Testimony
Rate of Return	8.59%	6.43%	7.29%	7.44%	Buchanan Direct, p. 15, Sch RMB-9 CapStruc, Murry Direct, p. 30	Average of Staff & Atmos	MO - Matthew J. Barnes, Direct Testimony, pp. 3-4 and Schedule 21.
Weighted Average Cost of Debt	3.36%	3.36%	3.36%	3.36%	Sch RMB-9 CapStruc, Sherwood Direct p. 4	Average of Staff & Atmos	MO - Matthew J. Barnes, Direct Testimony, pp. 3-4 and Schedule 21.
Cost of Common Equity	12.00%	7.00%	8.99%	9.33%	Sherwood Direct, p. 4 and Murry Direct p.30	Trippese Rebuttal, p. 11	MO - Matthew J. Barnes, Direct Testimony, pp. 3-4

*per Testimonies in case GR-2006-0387

Weighted Average Cost Of Capital

STAFF MidPoint

Common	42.41%	8.99%	3.81%
Long term	55.64%	6.03%	3.36%
Short term	1.95%	6.44%	0.13%
Total	100.00%		7.29%

COMPANY

Common	43.55%	12.00%	5.23%
Long term	56.45%	5.96%	3.36%
Short term	0.00%	0.00%	0.00%
Total	100.00%		8.59%

OPC

Common	42.98%	(1)	7.00%	3.01%
Long term	56.05%	(1)	6.00%	(1) 3.36%
Short term	0.98%	(1)	6.44%	(2) 0.06%
Total	100.00%			6.43%

AVERAGE W/ OPC

Common	42.98%	(3)	9.33%	4.01%
Long term	56.05%	(3)	6.00%	(1) 3.36%
Short term	0.98%	(3)	6.44%	(2) 0.06%
Total	100.00%			7.43%

(1) Staff and Company Average

(2) Staff Rate

(3) Staff, Company & OPC Average

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Property Taxes Ending December 31, 2008

Rate Div	CO	Division Number	Rate	2008 Rendered Property	%age in Rate Division	ISRS Property Taxes
NEMO	50	97	1.107%	36,082,142	81.73%	
NEMO	50	70	0.988%	8,063,481	18.27%	
NEMO	50	70 Blended Rate	1.085%	44,145,623	100.00%	\$37,413.68
WEMO	60	71	1.178%	6,807,779	100.00%	\$2,474.67
SEMO	50	72	1.033%	44,366,014	100.00%	\$11,337.53
						<u>\$51,225.89</u>

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	726.43	1.178%	8.56
37600	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	1,415.96	1.178%	16.68
37600	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Nov-08	6,214.98	1.178%	73.20
37601	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	902.32	1.178%	10.63
37601	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	11,008.05	1.178%	129.65
37601	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Nov-08	8,964.75	1.178%	105.58
37602	060.15209	Main relocation @ Appleton City Ellet Memorial Hospital	Jun-08	(100.51)	1.178%	-1.18
37602	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	31,374.28	1.178%	369.52
37602	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Nov-08	8,877.16	1.178%	104.55
TOTALS - WEST DIVISION						<u>817.17</u>
						<u>69,383.42</u>

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37600	050.19545	050.MO.JacksonIntegFunct2008	Sep-08	249.71	1.033%	2.58
37600	050.19549	050.MO.MaldenIntegFunct2008	May-08	989.97	1.033%	10.22
37600	050.19551	050.MO.SikestonIntegFunct2008	Sep-08	3,317.98	1.033%	34.26

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	050.21025	050.MO SikestonIntegFunct2009	Oct-08	5,808.99	1.033%	59.98
37601	050.19541	050.MO CaruthersIntegFunct2008	Aug-08	11,484.13	1.033%	118.58
37601	050.19545	050.MO JacksonIntegFunct2008	Apr-08	25,673.64	1.033%	265.10
37601	050.19549	050.MO MaldenIntegFunct2008	May-08	2,046.64	1.033%	21.13
37601	050.19551	050.MO SikestonIntegFunct2008	Oct-08	617.76	1.033%	6.38
37601	050.20407	TO RECORD THE COSTS ASSOICATED WITH THE LOWERING	Aug-08	41,413.93	1.033%	427.62
37601	050.20683	This is to record the costs associated with the MODOT St Hwy 3	Oct-08	73,232.20	1.033%	756.17
37601	050.20721	LOWERING 2 AND 3 IN ST hp LINE GOING TO MOREHOURS	Aug-08	658.72	1.033%	6.80
37601	050.20944	To record costs of cut 10" transmission line by 3rd party gas lost	Apr-09	(20,609.04)	1.033%	-212.80
37601	050.21015	050.MO CaruthersIntegFunct2009	Oct-08	14,023.34	1.033%	144.80
37601	050.21019	050.MO JacksonIntegFunct2009	Oct-08	70,120.74	1.033%	724.04
37601	050.21023	050.MO MaldenIntegFunct2009	Feb-09	9,202.30	1.033%	95.02
37601	050.21025	050.MO SikestonIntegFunct2009	Nov-08	6,570.52	1.033%	67.84
37602	050.17904	Malden Integrity Functional 2007	May-08	(13.89)	1.033%	-0.14
37602	050.19506	TO RECORD THE COST ASSOICATED WITH THE RELOCATI	Apr-08	(35.26)	1.033%	-0.36
37602	050.19541	050.MO CaruthersIntegFunct2008	May-08	(851.28)	1.033%	-8.79
37602	050.19545	050.MO JacksonIntegFunct2008	Apr-08	20,831.77	1.033%	215.10
37602	050.19549	050.MO MaldenIntegFunct2008	Jun-08	333.67	1.033%	3.45
37602	050.19551	050.MO SikestonIntegFunct2008	Apr-08	6,979.77	1.033%	72.07
37602	050.20683	This is to record the costs associated with the MODOT St Hwy 3	Oct-08	33,031.44	1.033%	341.07
37602	050.21015	050.MO CaruthersIntegFunct2009	Jan-09	35,380.71	1.033%	365.33
37602	050.21019	050.MO JacksonIntegFunct2009	Oct-08	48,989.93	1.033%	505.85
37602	050.21023	050.MO MaldenIntegFunct2009	Feb-09	3,837.80	1.033%	39.63
37602	050.21025	050.MO SikestonIntegFunct2009	Oct-08	13,279.52	1.033%	137.12
37602	050.21588	To relocate 450 ft of 2" Main (PE and St) on north side of E Jack	Jun-09	1,961.20	1.033%	20.25
37602	050.21615	To record the costs associated with replacing a 3" Steel overhea	Mar-09	15,290.33	1.033%	157.88

TOTALS - SOUTHEAST MISSOURI DIVISION

423,817.24

4,376.17

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37600	050.19539	050.MO CantonIntegFunct2008	Apr-08	4,804.69	1.085%	52.14
37600	050.19542	050.MO HannibalIntegFunct2008	Apr-08	6,790.82	1.085%	73.69
37600	050.20302	050.MO KirksIntegFunct2008v2	Apr-08	5,057.30	1.085%	54.88
37600	050.21013	050.MO CantonIntegFunct2009	Oct-08	10,136.44	1.085%	109.99
37600	050.21017	050.MO HannibalIntegFunct2009	Nov-08	33,477.50	1.085%	363.27
37600	050.21021	050.MO KirksIntegFunct2009	Oct-08	3,375.24	1.085%	36.63
37601	050.16754	relocate 5450' 6" st. 300# north of canton on hwy 61 in lewis co	Jul-08	(14,152.21)	1.085%	-153.57
37601	050.17457	install 6" C&W pipe from north side of Fox River to south side of	Jun-08	(3,718.46)	1.085%	-40.35

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	PROPERTY TAX RATE	PROPERTY TAXES
37601	050.19539	050.MO.CantonIntegFunct2008	Apr-08	2,222.05	1.085%	24.11
37601	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	36,146.84	1.085%	392.24
37601	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	8,514.89	1.085%	92.40
37601	050.20684	RELOCATE 600' 10" STEEL MAIN FOR GRAIN BIN	Sep-08	(27,330.00)	1.085%	-296.56
37601	050.21013	050.MO.CantonIntegFunct2009	Oct-08	1,612.12	1.085%	17.49
37601	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	38,859.10	1.085%	421.67
37601	050.21021	050.MO.KirksIntegFunct2009	Oct-08	5,814.42	1.085%	63.09
37601	050.21737	Recover cost from line break	Mar-09	(7,696.05)	1.085%	-83.51
37602	050.19539	050.MO.CantonIntegFunct2008	Apr-08	3,153.19	1.085%	34.22
37602	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	2,267.25	1.085%	24.60
37602	050.20221	REPLACE 1475' 2.25" CI WITH 2" PE ON SEQUOYAN AND SKI	Aug-08	22,092.59	1.085%	239.73
37602	050.20291	REPLACE 400' 2" STEEL MAIN WITH 2" PE TO REPAIR LEAK IN	Aug-08	7,541.03	1.085%	81.83
37602	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	769.85	1.085%	8.35
37602	050.20311	REPLACE 500' OF 2.25" CAST IRON WITH 2" PE MAIN IN HAN	Aug-08	30,707.80	1.085%	333.22
37602	050.20477	REPLACE 4800' 2.25" CAST IRON MAIN WITH 2" PE AT 4 LOC	Sep-08	66,145.82	1.085%	717.76
37602	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This s	Sep-08	401,885.81	1.085%	4,360.93
37602	050.20794	Replace 11,000 feet of a low pressure system in Hannibal, MO.	Jan-09	655,890.34	1.085%	7,117.17
37602	050.20812	Replace 625' of 2" steel main with PE to feed 33 apartments. TH	Sep-08	6,364.16	1.085%	69.06
37602	050.21013	050.MO.CantonIntegFunct2009	Oct-08	(2,582.26)	1.085%	-28.02
37602	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	4,416.60	1.085%	47.93
37602	050.21021	050.MO.KirksIntegFunct2009	Oct-08	59,356.74	1.085%	644.09
37602	050.21960	Install 103' of 2" PE in Bowling Green MO. This will allow us to r	May-09	2,477.63	1.085%	26.89

TOTALS - NORTHEAST MISSOURI DIVISION

1,364,401.24

14,805.34

TOTAL MAIN REPLACEMENT ADDITIONS

1,857,601.90

19,998.68

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	050.16138	Butler 2005 System Integrity Functional	Jun-08	(1,392.15)	1.178%	-16.40
38000	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	38,033.26	1.178%	447.94
38000	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Nov-08	36,372.91	1.178%	428.39

TOTALS - WEST DIVISION

73,014.02

859.93

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38000	050.16145	Sikeston 2005 System Integrity Functional	Apr-08	(1,561.01)	1.033%	-16.12
38000	050.17900	Jackson, MO Integrity Functional 2007	May-08	(1,394.08)	1.033%	-14.39
38000	050.17904	Malden Integrity Functional 2007	May-08	(48.24)	1.033%	-0.50
38000	050.17906	Sikeston Integrity Functional 2007	Jun-08	(2,063.39)	1.033%	-21.31
38000	050.19541	050.MO.CaruthersIntegFunct2008	Apr-08	17,307.36	1.033%	178.71
38000	050.19545	050.MO.JacksonIntegFunct2008	Apr-08	52,673.00	1.033%	543.88
38000	050.19549	050.MO.MaldenIntegFunct2008	Apr-08	6,529.28	1.033%	67.42
38000	050.19551	050.MO.SikestonIntegFunct2008	Apr-08	31,486.33	1.033%	325.12
38000	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	17,521.50	1.033%	180.92
38000	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	46,209.43	1.033%	477.14
38000	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	19,826.29	1.033%	204.72
38000	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	66,498.62	1.033%	686.64

TOTALS - SOUTHEAST MISSOURI DIVISION

252,985.09

2,612.22

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	050.17898	Hannibal Integrity Functional 2007	Oct-08	(5.80)	1.085%	-0.06
38000	050.19539	050.MO.CantonIntegFunct2008	Apr-08	616,638.52	1.085%	6,691.25
38000	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	134,497.94	1.085%	1,459.46
38000	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	41,132.32	1.085%	446.33
38000	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This s	Sep-08	90,777.37	1.085%	985.04
38000	050.20794	Replace 11,000 feet of a low pressure system in Hannibal, MO.	Jan-09	199,985.17	1.085%	2,170.07
38000	050.21013	050.MO.CantonIntegFunct2009	Oct-08	434,555.89	1.085%	4,715.44
38000	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	194,171.81	1.085%	2,106.99
38000	050.21021	050.MO.KirksIntegFunct2009	Oct-08	35,697.35	1.085%	387.36

TOTALS - NORTHEAST MISSOURI DIVISION

1,747,450.57

18,961.87

TOTAL SERVICE REPLACEMENT ADDITIONS

2,073,449.68

22,434.03

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38200	060.15917	FUNCTIONAL SERVICE REPLACEMENT-BUTLER RD071	Jun-08	18,039.04	1.178%	212.46
38200	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Jun-08	2,269.27	1.178%	26.73
38200	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Nov-08	47,410.19	1.178%	558.38

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
TOTALS - WEST DIVISION				67,718.50		797.57

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	31,743.45	1.033%	327.77
38100	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	7,857.94	1.033%	81.14
38100	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	4,258.50	1.033%	43.97
38100	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	27,666.05	1.033%	286.67
38200	050.17904	Malden Integrity Functional 2007	Sep-08	(30.62)	1.033%	-0.32
38200	050.17906	Sikeston Integrity Functional 2007	May-08	293.91	1.033%	3.03
38200	050.19541	050.MO.CaruthersIntegFunct2008	Sep-08	22,357.18	1.033%	230.85
38200	050.19545	050.MO.JacksonIntegFunct2008	Apr-08	19,046.63	1.033%	196.67
38200	050.19549	050.MO.MaldenIntegFunct2008	Apr-08	33,444.76	1.033%	345.34
38200	050.19551	050.MO.SikestonIntegFunct2008	Apr-08	33,283.99	1.033%	343.68
38200	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	48,372.47	1.033%	499.47
38200	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	16,134.20	1.033%	166.60
38200	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	59,676.39	1.033%	616.19
38200	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	63,559.99	1.033%	656.30
38300	050.19694	TO RECORD THE COSTS ASSOCIATED WITH THE FISCAL YEAR 2008	Sep-08	8,482.17	1.033%	87.58
38300	050.19712	THIS IS FOR THE COST ASSOCIATED WITH THE FISCAL YEAR 2008	Sep-08	356.84	1.033%	3.68
38300	050.19715	THIS IS FOR THE FISCAL YEAR 08 CARUTHERSVILLE, MO	Sep-08	3,209.87	1.033%	33.14
38300	050.21015	050.MO.CaruthersIntegFunct2009	Oct-08	1,132.42	1.033%	11.69
38300	050.21019	050.MO.JacksonIntegFunct2009	Oct-08	2,302.03	1.033%	23.77
38300	050.21023	050.MO.MaldenIntegFunct2009	Oct-08	1,295.98	1.033%	13.38
38300	050.21025	050.MO.SikestonIntegFunct2009	Oct-08	6,786.55	1.033%	70.08

TOTALS - SOUTHEAST MISSOURI DIVISION	391,230.70	4,039.69
--------------------------------------	------------	----------

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.21013	050.MO.CantonIntegFunct2009	Oct-08	10,029.95	1.085%	108.84
38100	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	20,359.81	1.085%	220.93
38100	050.21021	050.MO.KirksIntegFunct2009	Oct-08	26,008.32	1.085%	282.22
38200	050.19539	050.MO.CantonIntegFunct2008	Apr-08	20,450.64	1.085%	221.91
38200	050.19542	050.MO.HannibalIntegFunct2008	Apr-08	24,451.17	1.085%	265.32
38200	050.20302	050.MO.KirksIntegFunct2008v2	Apr-08	14,989.71	1.085%	162.66
38200	050.20791	Replace 9,000 ft of low pressure system in Hannibal, MO. This system is a low pressure system in Hannibal, MO.	Sep-08	13,150.26	1.085%	142.70
38200	050.20794	Replace 11,000 feet of a low pressure system in Hannibal, MO.	Jan-09	36,133.23	1.085%	392.09

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	PROPERTY TAX RATE	PROPERTY TAXES
38200	050.21013	050.MO.CantonIntegFunct2009	Oct-08	45,358.98	1.085%	492.20
38200	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	26,134.99	1.085%	283.60
38200	050.21021	050.MO.KirksIntegFunct2009	Oct-08	18,672.35	1.085%	202.62
38300	050.20256	PURCHASE AND RETIRE METERS AND REGULATORS CONTON	Sep-08	5,093.06	1.085%	55.27
38300	050.20258	PURCHASE AND RETIRE METERS AND REGULATORS HANN	Sep-08	6,507.99	1.085%	70.62
38300	050.20266	PURCHASE AND RETIRE METERS AND REGULATORS FOR	Sep-08	2,014.64	1.085%	21.86
38300	050.21013	050.MO.CantonIntegFunct2009	Oct-08	1,759.12	1.085%	19.09
38300	050.21017	050.MO.HannibalIntegFunct2009	Oct-08	4,661.64	1.085%	50.58
38300	050.21021	050.MO.KirksIntegFunct2009	Oct-08	3,501.51	1.085%	38.00

TOTALS - NORTHEAST MISSOURI DIVISION

279,277.37
3,030.48

TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS

738,226.57
7,867.74

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

36900	050.21534	HANNIBAL PURCHASE ODORIZER TANK	Apr-09	28,637.50	1.033%	295.70
37900	050.20988	To record the cost of repairs to EP #1 Station Valve on Millar Rd	Jun-09	1,331.10	1.033%	13.74

TOTALS - SOUTHEAST MISSOURI DIVISION

29,968.60
309.44

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

36900	050.20825	Replace odorizer at Canton Taylor Purchase Station	Dec-08	38,967.97	1.085%	422.85
37900	050.20760	Repair/Replace of TBS facility at 3307 N. Baltimore, Kirksville Mo	Sep-08	17,799.01	1.085%	193.14

TOTALS - NORTHEAST MISSOURI DIVISION

56,766.98
615.99

ALL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS

86,735.58
925.43

TOTAL ISRS ELIGIBLE ADDITIONS

4,756,013.73
51,225.89

Appendix C

Schedule 1 Tax Rate Calculation

Attachment 1 ISRS Tariff Sheets

Attachment 2 Customer Notice Examples

Attachment 3 Current ISRS Web Site Information

Attachment 4 Example Script for Call Center Employees

Attachment 5 Sample Customer Bill

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Tax Rate Calculation

Line	<u>Jurisdiction:</u>	Missouri
1	<u>Test Period Ending:</u>	June 30, 2009
2		
3		
4	<u>Tax Rate</u>	
5	Federal:	35.00%
6	State:	6.25%
7	Composite Factor:	39.06%
8		
9		
10		
11	Revenue Gross-Up Factor for inc tax	1.64103

Atmos Energy Corporation

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

SCHEDULE OF RATES**INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")**

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

<u>Type of Service</u>	<u>West</u>	<u>Per Bill Per Month</u>	
		<u>Southeast</u>	<u>Northeast</u>
Residential Firm Service.....	0.66	0.51	2.91
Small Firm General Service.....	0.66	0.51	2.91
Medium Firm General Service.....	2.55	2.74	10.60
Large Firm General Service.....	11.91	12.76	49.47
Interruptible Large Volume Service	11.91	12.76	49.47

DATE OF ISSUE: December 1, 2009

month day year

DATE EFFECTIVE: December 31, 2009

month day year

ISSUED BY: Mark A Martin

name of officer

Vice President-Rates and Regulatory Affairs

title

Owensboro, KY

address

Appendix C

Attachment 2 - Customer Notice Examples

INITIAL NOTICE

ISRS

Each year, Atmos Energy spends millions of dollars on its more than 3,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Atmos filed seeking to recover an additional \$444,331 in the Northeast District, \$126,984 in the Southeast District, and \$25,253 in the West District.

ANNUAL NOTICE

ISRS

Each year, Atmos Energy spends millions of dollars on its more than 3,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Atmos filed seeking to recover an additional \$444,331 in the Northeast District, \$126,984 in the Southeast District, and \$25,253 in the West District.



search

GO

HOME SERVICE

BUSINESS SERVICE

OTHER BUSINESSES

INVESTORS

Account Center

Start Residential Service

Billing and Payment Options

Customer Service

Customer Messages

Your Bill Explained

Natural Gas Prices

What Customers Are Saying

Fraud Alert

Safety Information

Manage Energy Use

Why Choose Gas

Locate an Authorized Gas Dealer

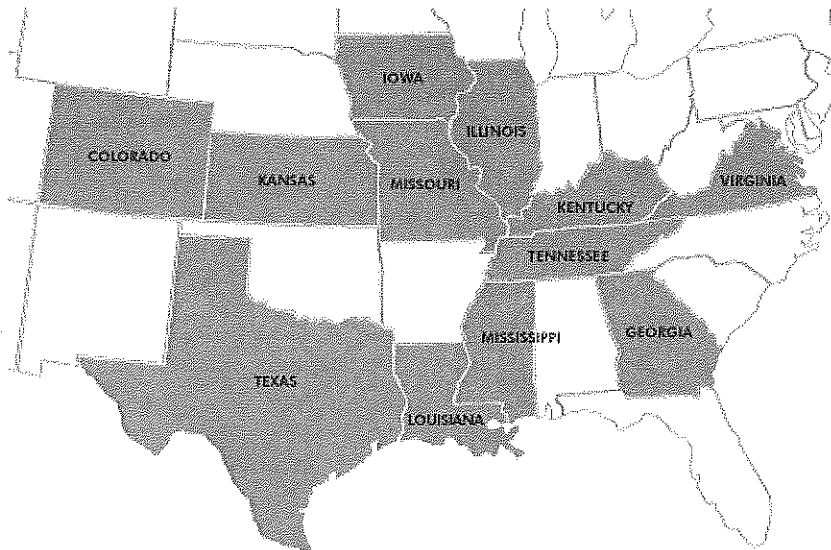
Energy Efficiency Programs

Energy Assistance

Customer Messages and Bill Inserts

To provide up-to-date information to our customers, the inserts and announcements enclosed in our monthly bills are available online.

Please select your state below to view the important customer messages for your area.



Choose a state above, or select from this drop down list:

Atmos Energy - Bill Inserts and Customer Messages for MO

PDF File	Month Sent	Document Description	Size
	10.2009	<u>Sharing The Warmth Energy Assistance Program</u>	54.54 KB
	09.2009	<u>Here's Help For Managing Your Energy Use</u>	1786.92 KB
	07.2009	<u>Protecting Your Identity</u>	64.55 KB
	06.2009	<u>Budget Billing</u>	108.81 KB
	05.2009	<u>811 Call Before You Dig</u>	212.53 KB
	04.2009	<u>Atmos Energy Offers Online Energy Management Tools</u>	283.06 KB
	03.2009	<u>Your Payment Options</u>	491.02 KB
	02.2009	<u>Natural Gas Safety And You</u>	470.13 KB
	01.2009	<u>Safe-T-Sniff</u>	68.99 KB
	12.2008	<u>Warm Hearts Make Warm Homes</u>	61.12 KB
	12.2008	<u>Missouri ISRS</u>	312.38 KB
	12.2008	<u>Missouri One-Call</u>	255.31 KB
	11.2008	<u>If You Smell Gas - Missouri</u>	92.16 KB
	11.2008	<u>Missouri ISRS</u>	35.99 KB

	11.2008	<u>AutoPay</u>	55.18 KB
	10.2008	<u>Sharing the Warmth with Those in Need</u>	70.08 KB
	09.2008	<u>Infrastructure System Replacement Surcharge Filing</u>	78.28 KB
	09.2008	<u>MasterCard MLB World Series Sweepstakes</u>	286.96 KB
	08.2008	<u>MasterCard MLB World Series Sweepstakes</u>	286.96 KB
	08.2008	<u>Missouri ECE Rebates</u>	84.19 KB
	08.2008	<u>If You Smell Gas - Missouri</u>	70.83 KB
	07.2008	<u>Help for Managing Your Energy Use</u>	1788.98 KB
	06.2008	<u>Budget Billing</u>	323.56 KB
	05.2008	<u>Always Call 811</u>	166.33 KB
	04.2008	<u>The Cleaner, Greener Choice</u>	151.3 KB
	03.2008	<u>Your Payment Options</u>	424.14 KB
	02.2008	<u>Natural Gas Safety and You</u>	423.04 KB
	01.2008	<u>Scratch N Sniff</u>	80.32 KB
	12.2007	<u>Warm Hearts Make Warm Homes</u>	62.25 KB
	12.2007	<u>Missouri 811 One-Call</u>	180.39 KB
	11.2007	<u>Natural Gas Safety</u>	75.95 KB

[Privacy Policy](#) | [Legal Statement](#) | [Customer Service](#) | [Site Map](#) | [FAQs](#) | [Contact Us](#)
 Atmos Energy is engaged in regulated utility operations and in complementary nonutility businesses.
 © 2009 Atmos Energy Corporation. All Rights Reserved.

Appendix C

Attachment 4 – Example Script for Call Center Employees

December, 2009

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

Effective December 31, 2009, a \$0.29 to \$1.74 Infrastructure System Replacement Surcharge (ISRS) will be added to Atmos' residential and small general service customer monthly bills. Medium general service customers ISRS charge will range between \$1.54 and \$6.34; while large general service and interruptible customers charges will be between \$7.19 and \$29.57. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Atmos' rates.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects.
- Certain public improvement projects such as street or highway widening.

The ISRS does NOT apply to:

- Costs for privately funded projects, where Atmos is reimbursed by other parties are included in the ISRS charge. None of these costs are included in the ISRS or are being recovered from Atmos' customers.

The initial ISRS charge will be implemented as a prorated charge. The exact amount of the ISRS charge can be found by reviewing the "Bill Detail" screen in Banner.

The first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Please note that an abbreviated version of this message is also permanently on the back of the bill under "Understanding Your Bill." Once each year, bills will also contain a different ISRS notice, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS Notice).

Attachment 1 is the tariff sheet showing all of the monthly ISRS rates for the various customer classes. Please ignore the effective date on this tariff page, as the effective date will be the date at the beginning of this memo.

Attachment 5 is a sample residential bill from our last ISRS in 2007. As you can see, the monthly ISRS charge on that sample bill is \$0.22. The new ISRS will contain additional monthly charge of \$0.29 on residential bill.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. After the first month, the ISRS is still defined on the back of the bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.
- ISRS is authorized by Missouri law, which allows gas utilities like Atmos to adjust their rates twice per year to recover these mandated costs.

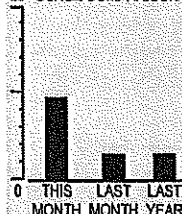
- None of the mandated costs and projects covered by ISRS produces any new revenue for the Company. Any projects for which Atmos is separately reimbursed are not included in the ISRS.
- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers.



Emergency Telephone
Customer Service
atmosenergy.com

1-866-322-8667
1-888-286-6700

25 USAGE COMPARISON

**IMPORTANT MESSAGES:****IN HARD TIMES, YOU CAN MAKE A DIFFERENCE**

Each winter, through no fault of their own, the less-fortunate often find themselves undergoing hard times. And each winter, Atmos Energy's Sharing the Warmth program is there to offer help. See the enclosed insert to find out how easy it is for you to make a big difference in your community.

CALL US IMMEDIATELY IF YOU SMELL GAS

If you suspect a natural gas leak, take these precautions: **SMELL** for a 'rotten egg' odor. **LISTEN** for an unusual hissing or blowing sound. **LOOK** for blowing dirt, a bubbling creek or dry spots in moist areas. **LEAVE** the area immediately. **DO NOT** smoke, use any telephone, turn on or off appliances or operate vehicles or equipment that could cause sparks. If you suspect a gas leak, don't wait! Call us at 1-866-322-8667.

DATE OF SERVICE		METER READING	
FROM	TO	PREVIOUS	PRESENT
09/02/09	10/06/09	8735	8747

RATE CODE: ASSR
USAGE IN CCF: 12

Appendix C**Attachment 5 – Sample Customer Bill****Customer Number:** 001234567

Customer Name: SUZIE SAMPLE
SVC Address: 123 MAIN STREET
SIKESTON, MO

Account Number: 50-000000000-0000000-9
Meter Serial # 12345678
Billing Date: 10/07/09

BILLING INFORMATION:

PREVIOUS BALANCE 16.43
PAYMENT RECEIVED 16.43

CURRENT CHARGE TOTAL 19.73
DELIVERY CHARGE 13.92
PURCHASED GAS ADJUSTMENT
12 @ .48410/CCF 5.81

TAX TOTAL 1.00
FRANCHISE FEE @ .05000 1.00

OTHER CHARGE TOTAL 0.22
ISRS 0.22

CURRENT CHARGES 20.95
TOTAL AMOUNT DUE 20.95



Account Number: 50-000000000-0000000-9



PRIOR AMOUNT DUE	TOTAL AMOUNT DUE	PAST DUE AFTER
\$0.00	20.95	10/28/09

Bill is due and payable upon receipt. If current bill is not paid by the due date, a penalty (if applicable) will appear on your next bill. Prior amounts already past due may result in disconnection

02

M052 I

SUZIE SAMPLE
123 MAIN STREET
SIKESTON, MO

Thank you,
ATMOS ENERGY
PO Box 9001949
Louisville, KY 40290-1949